

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	: Case No.
	: 08-13555 (SCC)
Debtors.	: (Jointly Administered)
	:
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**SUPPLEMENTAL DECLARATION OF ROGER MAY IN
SUPPORT OF THE RESPONSE OF NEWPORT GLOBAL OPPORTUNITIES
FUND LP AND NEWPORT GLOBAL CREDIT FUND (MASTER) LP TO THE
FOUR HUNDRED AND EIGHTY-EIGHTH OMNIBUS OBJECTION TO CLAIMS**

I, Roger May, declare as follows:

1. I submit this supplemental declaration in further support of the *Response of Newport Global Opportunities Fund LP and Newport Global Credit Fund (Master) LP to the Four Hundred Eighty-Eighth Omnibus Objection to Claims* [Docket No. 47621].

2. I have personal knowledge of the matters set forth in this Declaration. If called to testify, I could and would testify as follows:

3. On December 14, 2007, in my capacity as manager and authorized representative of Newport Global Opportunities Fund LP (“**NGOF**”), I executed an authorization letter dated December 14, 2007 (the “**Letter of Authorization**”), instructing Lehman Brothers to immediately execute three transfers of securities held by Lehman Brothers as NGOF’s prime broker. A true and accurate copy of the Letter of Authorization is attached hereto as **Exhibit A**.

4. On that same day, I delivered the Letter of Authorization via e-mail to Luba Jakubson, a Lehman Brothers representative, instructing Lehman Brothers to “execute the transfer from our account to the entities listed.” E-mail from Roger May, Senior Managing Director, Chief Financial Officer and Chief Operating Officer, Newport Global Advisors, to

Luba Jakubson, Lehman Brothers (Dec. 14, 2007, 11:06 EST) (on file with author), a true and accurate copy of which is attached hereto as **Exhibit B**.

5. On that same day, Luba Jakubson sent me an e-mail confirming “all positions settled” with respect to the transfer requests contained in the Letter of Authorization. E-mail from Luba Jakubson to Roger May (Dec. 14, 2007, 13:45 EST) (on file with recipient), a true and accurate copy of which is attached hereto as **Exhibit C**.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on February 4, 2015.

/s/ Roger May
ROGER MAY